

781—9.27 (556) Estimation. The division may use estimation techniques where no holder records exist or the records are insufficient to determine the holder's obligation due pursuant to the Act.

9.27(1) *Report of the examination findings.* Upon completion of an examination, the division shall provide a written report reflecting the total unclaimed property reporting liability and, pursuant to the Act, any interest due on amounts due and owing for failure to report and deliver property due and payable for prior years. The division has the discretion to hold a conference with the holder to provide the written report.

9.27(2) *Delivery of examination findings by the holder.* The holder shall deliver to the division within 30 calendar days any unclaimed property and interest due to the division based upon the examination findings.

9.27(3) *Examination closure letter.* Upon receipt of the examination report and delivery of unclaimed property resulting from the examination, the division shall issue an examination closure letter informing the holder that the examination is closed.

This rule is intended to implement Iowa Code section 556.23.

[ARC 9936B, IAB 12/28/11, effective 2/1/12]